

or Section 4947(a)(1) Trust Treated as Private Foundation

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990PF for instructions and the latest information.

For calendar year 2023, or tax year beginning 01-01-2023, and ending 12-31-2023

Name of foundation: NAOMI AND NEHEMIAH COHEN FOUNDATION. A Employer identification number: 20-1135004. B Telephone number: (301) 652-2230. C If exemption application is pending, check here. D 1. Foreign organizations, check here. E If private foundation status was terminated under section 507(b)(1)(A), check here. F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here.

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include: 1 Contributions, gifts, grants, etc., received (10,000); 2 Check if foundation is not required to attach Sch. B; 3 Interest on savings and temporary cash investments (28); 4 Dividends and interest from securities (1,178,471); 5a Gross rents; b Net rental income or (loss); 6a Net gain or (loss) from sale of assets not on line 10 (808,862); b Gross sales price for all assets on line 6a (10,638,948); 7 Capital gain net income (from Part IV, line 2) (808,862); 8 Net short-term capital gain; 9 Income modifications; 10a Gross sales less returns and allowances; b Less: Cost of goods sold; c Gross profit or (loss) (attach schedule); 11 Other income (attach schedule) (1,564,182); 12 Total. Add lines 1 through 11 (3,561,543); 13 Compensation of officers, directors, trustees, etc. (210,546); 14 Other employee salaries and wages (235,191); 15 Pension plans, employee benefits (96,677); 16a Legal fees (attach schedule); b Accounting fees (attach schedule) (104,572); c Other professional fees (attach schedule) (571,678); 17 Interest (97,924); 18 Taxes (attach schedule) (see instructions) (0); 19 Depreciation (attach schedule) and depletion; 20 Occupancy (29,784); 21 Travel, conferences, and meetings (121,285); 22 Printing and publications (87); 23 Other expenses (attach schedule) (41,825); 24 Total operating and administrative expenses. Add lines 13 through 23 (1,509,569); 25 Contributions, gifts, grants paid (5,378,200); 26 Total expenses and disbursements. Add lines 24 and 25 (6,887,769); 27 Subtract line 26 from line 12: a Excess of revenue over expenses and disbursements (-3,326,226); b Net investment income (if negative, enter -0-) (2,985,287); c Adjusted net income (if negative, enter -0-).

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing			
	2 Savings and temporary cash investments	311,476	90,940	90,940
	3 Accounts receivable ▶ _____ Less: allowance for doubtful accounts ▶ _____			
	4 Pledges receivable ▶ _____ Less: allowance for doubtful accounts ▶ _____			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ _____ Less: allowance for doubtful accounts ▶ _____			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U.S. and state government obligations (attach schedule)	10,650,890	7,746,736	7,746,736
	b Investments—corporate stock (attach schedule)	38,896,741	41,642,056	41,642,056
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	37,270,840	39,918,592	39,918,592
	14 Land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____			
15 Other assets (describe ▶ _____)	5,120	5,120	5,120	
16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	87,135,067	89,403,444	89,403,444	
Liabilities	17 Accounts payable and accrued expenses	5,294	17,576	
	18 Grants payable			
	19 Deferred revenue.			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶ _____)			
	23 Total liabilities (add lines 17 through 22)	5,294	17,576	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ <input type="checkbox"/> and complete lines 24, 25, 29 and 30.			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here ▶ <input checked="" type="checkbox"/> and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds	0	0	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund	0	0	
	28 Retained earnings, accumulated income, endowment, or other funds	87,129,773	89,385,868	
29 Total net assets or fund balances (see instructions)	87,129,773	89,385,868		
30 Total liabilities and net assets/fund balances (see instructions)	87,135,067	89,403,444		

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	87,129,773
2 Enter amount from Part I, line 27a	2	-3,326,226
3 Other increases not included in line 2 (itemize) ▶ _____	3	5,582,321
4 Add lines 1, 2, and 3	4	89,385,868
5 Decreases not included in line 2 (itemize) ▶ _____	5	0
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29.	6	89,385,868

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1 a JPMORGAN INVESTMENTS		2023-01-01	2023-12-31
b EASTGATE PARTNERSHIP INVESTMENT K-1	P		2023-12-31
c PARTNERSHIP INVESTMENT K-1	P		2023-12-31
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 9,034,587		9,669,573	-634,986
b 1,342,276		160,513	1,181,763
c 262,085			262,085
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h))
(j) F.M.V. as of 12/31/69	(k) Adjusted basis as of 12/31/69	(l) Excess of col. (i) over col. (j), if any	
a			-634,986
b			1,181,763
c			262,085
d			
e			

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	808,862
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8	}	3	

Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)		1	41,495
b All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations enter 4% (0.04) of Part I, line 12, col. (b)		2	0
3 Add lines 1 and 2.		3	41,495
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-.		5	41,495
6 Credits/Payments:			
a 2023 estimated tax payments and 2022 overpayment credited to 2023	6a 98,647		
b Exempt foreign organizations—tax withheld at source	6b 0		
c Tax paid with application for extension of time to file (Form 8868)	6c 50,000		
d Backup withholding erroneously withheld	6d 0		
7 Total credits and payments. Add lines 6a through 6d	7 148,647		
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached.	8 0		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.	10 107,152		
11 Enter the amount of line 10 to be: Credited to 2024 estimated tax Refunded	11 0		

Part VI-A Statements Regarding Activities

- 1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition.
c Did the foundation file Form 1120-POL for this year?
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year:
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers.
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments?
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?
4b If "Yes," has it filed a tax return on Form 990-T for this year?
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either:
7 Did the foundation have at least \$5,000 in assets at any time during the year?
8a Enter the states to which the foundation reports or with which it is registered
8b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General...
9 Is the foundation claiming status as a private operating foundation...
10 Did any persons become substantial contributors during the tax year?
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity...
12 Did the foundation make a distribution to a donor advised fund...
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?

Table with 3 columns: Question ID, Yes, No. Rows correspond to questions 1a through 13.

14 The books are in care of THE FOUNDATION Telephone no. (301) 652-2230
Located at PO BOX 30100 BETHESDA MD ZIP+4 20824

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here and enter the amount of tax-exempt interest received or accrued during the year. 15

16 At any time during calendar year 2023, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?
See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes", enter the name of the foreign country CJ, IS

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

- 1a** During the year did the foundation (either directly or indirectly):
 - (1)** Engage in the sale or exchange, or leasing of property with a disqualified person?
 - (2)** Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?
 - (3)** Furnish goods, services, or facilities to (or accept them from) a disqualified person?
 - (4)** Pay compensation to, or pay or reimburse the expenses of, a disqualified person?
 - (5)** Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?
 - (6)** Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)
- b** If any answer is "Yes" to 1a(1)–(6); did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions
- c** Organizations relying on a current notice regarding disaster assistance check here.
- d** Did the foundation engage in a prior year in any of the acts described in 1a, other than exempted acts, that were not corrected before the first day of the tax year beginning in 2023?
- 2** Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):
 - a** At the end of tax year 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2023?
If "Yes," list the years ► 20___, 20___, 20___, 20___
 - b** Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions.)
 - c** If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ► 20___, 20___, 20___, 20___
- 3a** Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?
- b** If "Yes," did it have excess business holdings in 2023 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969; **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period?(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2023.)
- 4a** Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?
- b** Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2023?

	Yes	No
1a(1)		No
1a(2)		No
1a(3)	Yes	
1a(4)	Yes	
1a(5)		No
1a(6)		No
1b		No
1d		No
2a		No
2b		
3a	Yes	
3b		No
4a		No
4b		No

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

- 5a During the year did the foundation pay or incur any amount to:
(1) Carry on propaganda, or otherwise attempt to influence legislation...
(2) Influence the outcome of any specific public election...
(3) Provide a grant to an individual for travel, study, or other similar purposes...
(4) Provide a grant to an organization other than a charitable, etc., organization...
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes...
b If any answer is "Yes" to 5a(1)-(5); did any of the transactions fail to qualify under the exceptions...
c Organizations relying on a current notice regarding disaster assistance check...
d If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax...
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?
6b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?
7b If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?
8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year?

Table with 3 columns: Question ID, Yes, No. Rows include 5a(1) through 8.

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation. See instructions

Table with 5 columns: (a) Name and address, (b) Title, and average hours per week devoted to position, (c) Compensation (If not paid, enter -0-), (d) Contributions to employee benefit plans and deferred compensation, (e) Expense account, other allowances. Includes entries for DR DIANE SOLOMON BROWN, DANIEL SOLOMON, STUART BROWN, JANE MANSOUR SOLOMON, LAURA BROWN, and REBECCA BROWN.

2 Compensation of five highest-paid employees (other than those included on line 1--see instructions). If none, enter "NONE."

Table with 5 columns: (a) Name and address of each employee paid more than \$50,000, (b) Title, and average hours per week devoted to position, (c) Compensation, (d) Contributions to employee benefit plans and deferred compensation, (e) Expense account, other allowances. Includes entry for ALISON MCWILLIAMS.

Total number of other employees paid over \$50,000. 0

Part VII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** *(continued)*

3 **Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
MARCUM LLP 1899 L STREET NW SUITE 850 WASHINGTON,DC 20036	ACCOUNTING AND ADVISORY SERVICES	104,572

Total number of others receiving over \$50,000 for professional services. ▶

0

Part VIII- Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 _____ _____	

2 _____ _____	

3 _____ _____	

4 _____ _____	

Part VIII- Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 _____ _____	

2 _____ _____	

All other program-related investments. See instructions.	
3 _____ _____	

Total. Add lines 1 through 3 ▶ **0**

Part IX Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities.	1a	75,316,496
b	Average of monthly cash balances.	1b	222,364
c	Fair market value of all other assets (see instructions).	1c	12,767,594
d	Total (add lines 1a, b, and c).	1d	88,306,454
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d.	3	88,306,454
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions).	4	1,324,597
5	Net value of noncharitable-use assets. Subtract line 4 from line 3.	5	86,981,857
6	Minimum investment return. Enter 5% (0.05) of line 5.	6	4,349,093

Part X Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here and do not complete this part.)

1	Minimum investment return from Part IX, line 6.	1	4,349,093
2a	Tax on investment income for 2022 from Part V, line 5.	2a	41,495
b	Income tax for 2022. (This does not include the tax from Part V.).	2b	
c	Add lines 2a and 2b.	2c	41,495
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	4,307,598
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	4,307,598
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1.	7	4,307,598

Part XI Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26.	1a	6,155,538
b	Program-related investments—total from Part VIII-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part XII, line 4.	4	6,155,538

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2022	(c) 2022	(d) 2023
1 Distributable amount for 2023 from Part X, line 7				4,307,598
2 Undistributed income, if any, as of the end of 2022:				
a Enter amount for 2022 only.			0	
b Total for prior years: 20 ____, 20 ____, 20 ____		0		
3 Excess distributions carryover, if any, to 2022:				
a From 2018.	442,602			
b From 2019.	502,049			
c From 2020.	1,818,386			
d From 2021.	422,421			
e From 2022.	1,293,441			
f Total of lines 3a through e.	4,478,899			
4 Qualifying distributions for 2023 from Part XI, line 4: ▶ \$ <u>6,155,538</u>				
a Applied to 2022, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2023 distributable amount				4,307,598
e Remaining amount distributed out of corpus	1,847,940			
5 Excess distributions carryover applied to 2023. (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	6,326,839			
b Prior years' undistributed income. Subtract line 4b from line 2b.		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0		
d Subtract line 6c from line 6b. Taxable amount—see instructions.		0		
e Undistributed income for 2022. Subtract line 4a from line 2a. Taxable amount—see instructions.			0	
f Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).	0			
8 Excess distributions carryover from 2018 not applied on line 5 or line 7 (see instructions)	442,602			
9 Excess distributions carryover to 2024. Subtract lines 7 and 8 from line 6a	5,884,237			
10 Analysis of line 9:				
a Excess from 2019	502,049			
b Excess from 2020	1,818,386			
c Excess from 2021.	422,421			
d Excess from 2022	1,293,441			
e Excess from 2023	1,847,940			

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2023, enter the date of the ruling

b Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed

Table with columns: Tax year (a) 2023, (b) 2022, (c) 2021, (d) 2020, (e) Total. Rows include 2a, 2b, 2c, 2d, 2e, 3a, 3b, 3c with sub-items (1), (2), (3), (4).

b 85% (0.85) of line 2a

c Qualifying distributions from Part XI, line 4 for each year listed

d Amounts included in line 2c not used directly for active conduct of exempt activities

e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c

3 Complete 3a, b, or c for the alternative test relied upon:

a "Assets" alternative test—enter: (1) Value of all assets (2) Value of assets qualifying under section 4942(j)(3)(B)(i)

b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part IX, line 6 for each year listed . .

c "Support" alternative test—enter: (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) (2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). (3) Largest amount of support from an exempt organization (4) Gross investment income

Part Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here [] if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions

a The name, address, and telephone number or email address of the person to whom applications should be addressed:

b The form in which applications should be submitted and information and materials they should include:

c Any submission deadlines:

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Part **Supplementary Information** (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
ALLIANCE FOR MIDDLE EAST PEACE 1725 I STREET NW SUITE 300 WASHINGTON,DC 20006		PC	SHARED SOCIETY IN ISRAEL	25,000
AMERICAN FRIENDS OF NEVE SHALOMWAHAT AL-SALAM 229 N CENTRAL AVE SUITE 401 GLENDALE,CA 91203		PC	SHARED SOCIETY IN ISRAEL	25,000
AMERICAN FRIENDS OF THE PARENTS CIRCLE FAMILIES FORUM 4 E 95TH AVE 5C NEW YORK,NY 10128		PC	SHARED SOCIETY IN ISRAEL	5,000
AMERICAN JEWISH COMMITTEE 1156 15TH STREET NW SUITE 1201 WASHINGTON,DC 20005		PC	JEWISH PROGRAMS	7,500
AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE 220 EAST 42ND STREET SUITE 400 NEW YORK,NY 10017		PC	SHARED SOCIETY IN ISRAEL	15,000
AMERICAN UNIVERSITY CENTER FOR ISRAEL STUDIES 4400 MASSACHUSETTS AVENUE NW WASHINGTON,DC 20016		PC	JEWISH PROGRAMS	5,000
ANTI-DEFAMATION LEAGUE WASHINGTON REGION 1100 CONNECTICUT AVENUE NW WASHINGTON,DC 20036		PC	JEWISH PROGRAMS	2,500
AVODAH THE JEWISH SERVICE CORPS 195 MONTAGUE ST 14TH FLOOR - WEWORK OFFICE 1249 BROOKLYN,NY 11201		PC	JEWISH PROGRAMS	20,000
BEND THE ARC A JEWISH PARTNERSHIP FOR JUSTICE 330 SEVENTH AVE 19TH FLOOR NEW YORK,NY 10001		PC	JEWISH PROGRAMS	60,000
BERKSHIRE HILLS EISENBERG CAMP (BRONX HOUSE EMANUEL CAMPS) 405 LEXINGTON AVENUE ROOM 746 NEW YORK,NY 10174		PC	JEWISH PROGRAMS	50,000
BLUEPRINT NORTH CAROLINA PO BOX 607 DURHAM,NC 27702		PC	CIVIC ENGAGEMENT	50,000
BREAD FOR THE CITY INC 1525 SEVENTH STREET NW WASHINGTON,DC 20001		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	25,000
BRIGHT BEGINNINGS INC 3418 4TH STREET SE WASHINGTON,DC 20032		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	25,000
CENTER FOR ENVIRONMENTAL HEALTH 2201 BROADWAY SUITE 302 OAKLAND,CA 94612		PC	ENVIRONMENT	25,000
CIVICA INITIATIVES 18 EAGLE HILL TERRACE REDWOOD CITY,CA 94062		PC	CIVIC ENGAGEMENT	50,000
COALITION FOR NONPROFIT HOUSING & ECONOMIC DEVELOPMENT 727 15TH STREET NW 600 WASHINGTON,DC 20005		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	25,000
COALITION OF IMMOKALEE WORKERS PO BOX 603 IMMOKALEE,FL 34143		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	10,000
COMMON DEFENSE EDUCATION FUND INC 251 WEST 30TH ST SUITE 317 NEW YORK,NY 10001		PC	CIVIC ENGAGEMENT	40,000
COMMUNITY FORKLIFT 4671 TANGLEWOOD DRIVE EDMONSTON,MD 20781		PC	ENVIRONMENT	50,000
COMMUNITY OF HOPE INC 4 ATLANTIC STREET SW SUITE 210 WASHINGTON,DC 20032		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	25,000
DC ACTION 1400 16TH STREET NW SUITE 740 WASHINGTON,DC 20036		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	50,000
DC CENTRAL KITCHEN INC 2121 FIRST STREET SW SUITE 140 WASHINGTON,DC 20024		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	200,000
DC FISCAL POLICY INSTITUTE 1275 FIRST STREET NE WASHINGTON,DC 20002		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	100,000
DC VOTE 1111 14TH STREET NW SUITE 1000 WASHINGTON,DC 20005		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	100,000
DOWNTOWN CLUSTER OF CONGREGATIONS INC 1313 NEW YORK AVENUE NW WASHINGTON,DC 20005		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	5,000
EDLAVITCH JEWISH COMMUNITY CENTER OF WASHINGTON DC 1529 16TH STREET NW WASHINGTON,DC 20036		PC	JEWISH PROGRAMS	30,000
EMGAGE FOUNDATION INC 3425 US HWY 98 N LAKELAND,FL 33809		PC	CIVIC ENGAGEMENT	50,000
FAIR ELECTIONS CENTER 1825 K STREET NW SUITE 450 WASHINGTON,DC 20006		PC	CIVIC ENGAGEMENT	75,000
FOOD RESEARCH & ACTION CENTER 1200 18TH STREET NW SUITE 400 WASHINGTON,DC 20036		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	25,000
FRIENDS OF GIVAT HAVIVA INC 500 7TH AVENUE 8TH FLOOR NEW YORK,NY 10018		PC	SHARED SOCIETY IN ISRAEL	25,000
FRIENDS OF ISRAEL MOVEMENT FOR PROGRESSIVE JUDAISM (FRIENDS OF IMPJ) 1155 ALVIRA STREET LOS ANGELES,CA 90035		PC	SHARED SOCIETY IN ISRAEL	10,000
FRIENDSHIP PLACE 4713 WISCONSIN AVENUE NW WASHINGTON,DC 20016		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	50,000
GEORGIA ALLIANCE EDUCATION FUND INC 1507 GLENWOOD AVE SE ATLANTA,GA 30316		PC	CIVIC ENGAGEMENT	150,000
GLOBAL IMPACT 1199 NORTH FAIRFAX ST NO 300 ALEXANDRIA,VA 22314		PC	SHARED SOCIETY IN ISRAEL	15,000
GREATER WASHINGTON COMMUNITY FOUNDATION 1325 G STREET NW SUITE 480 WASHINGTON,DC 20005		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	50,000
HAND IN HAND AMERICAN FRIENDS OF THE CENTER FOR JEWISH-ARAB EDUCATION IN IS PO BOX 80102 PORTLAND,OR 97280		PC	SHARED SOCIETY IN ISRAEL	1,833,200
HENRY STREET SETTLEMENT 265 HENRY STREET NEW YORK,NY 10002		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	10,000
IMAGINE NORTH CAROLINA FIRST P O BOX 428 RALEIGH,NC 27602		PC	CIVIC ENGAGEMENT	100,000
ISRAEL POLICY FORUM 355 LEXINGTON AVENUE 4TH FLOOR NEW YORK,NY 10017		PC	SHARED SOCIETY IN ISRAEL	25,000
J STREET EDUCATION FUND PO BOX 66073 WASHINGTON,DC 20035		PC	SHARED SOCIETY IN ISRAEL	90,000
JEWISH COMMUNITY RELATIONS COUNCIL OF GREATER WASHINGTON 6101 EXECUTIVE BLVD SUITE 300 NORTH BETHESDA,MD 20852		PC	JEWISH PROGRAMS	7,500
JEWISH FEDERATION OF GREATER NAPLES 2500 VANDERBILT BEACH ROAD SUITE 2201 NAPLES,FL 34109		PC	JEWISH PROGRAMS	15,000
JEWISH FEDERATION OF GREATER WASHINGTON 6101 EXECUTIVE BLVD SUITE 100 NORTH BETHESDA,MD 20852		PC	JEWISH PROGRAMS	275,000
JEWISH FUNDERS NETWORK 150 W 30TH STREET SUITE 900 NEW YORK,NY 10001		PC	SHARED SOCIETY IN ISRAEL	95,000
JEWS UNITED FOR JUSTICE PO BOX 41485 WASHINGTON,DC 20018		PC	JEWISH PROGRAMS	50,000
LILLIAN & ALBERT SMALL CAPITAL JEWISH MUSEUM 1319 F STREET NW SUITE 810 WASHINGTON,DC 20001		PC	JEWISH PROGRAMS	5,000
LOCAL INITIATIVES SUPPORT CORPORATION DC 1825 K STREET NW SUITE 1100 WASHINGTON,DC 20006		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	50,000
MIRIAM'S KITCHEN 2401 VIRGINIA AVENUE NW WASHINGTON,DC 20037		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	100,000
N STREET VILLAGE INC 1333 N STREET NW WASHINGTON,DC 20005		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	50,000
NATIONAL DOMESTIC WORKERS ALLIANCE 45 BROADWAY SUITE 320 NEW YORK,NY 10006		PC	CIVIC ENGAGEMENT	200,000
NEO PHILANTHROPY 45 WEST 36TH STREET 6TH FLOOR NEW YORK,NY 10018		PC	CIVIC ENGAGEMENT	100,000
NEW ISRAEL FUND 1320 19TH STREET NW WASHINGTON,DC 20036		PC	SHARED SOCIETY IN ISRAEL	175,000
NEW VIRGINIA MAJORITY EDUCATION FUND 3801 MOUNT VERNON AVE ALEXANDRIA,VA 22305		PC	CIVIC ENGAGEMENT	50,000
PEF ISRAEL ENDOWMENT FUNDS INC 630 THIRD AVENUE RM 1500 NEW YORK,NY 10017		PC	SHARED SOCIETY IN ISRAEL	110,000
PATHWAY HOMES INC 10201 FAIRFAX BOULEVARD SUITE 200 FAIRFAX,VA 22030		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	20,000
PEACEPLAYERS INTERNATIONAL PO BOX 33759 WASHINGTON,DC 20033		PC	SHARED SOCIETY IN ISRAEL	5,000
PROGEORGIA 151 ELLIS ST NE ATLANTA,GA 30303		PC	CIVIC ENGAGEMENT	50,000
PROTEUS FUND INC 15 RESEARCH DRIVE SUITE B AMHERST,MA 01002		PC	CIVIC ENGAGEMENT	50,000
RHIZOME ACTION NETWORK INC 1403 NE 82ND STREET SEATTLE,WA 98115		PC	CIVIC ENGAGEMENT	25,000
ROCK THE VOTE 200 MASSACHUSETTS AVE NW SUITE 700 WASHINGTON,DC 20001		PC	CIVIC ENGAGEMENT	50,000
SIXTH & I SYNAGOGUE INC 600 I STREET NW WASHINGTON,DC 20001		PC	JEWISH PROGRAMS	20,000
SOCIAL GOOD FUND 12651 SAN PABLO AVE 5473 RICHMOND,CA 94805		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	25,000
SPUR LOCAL (FORMERLY CATALOGUE FOR PHILANTHROPY GREATER WASHINGTON) 80 M STREET SE SUITE 100 WASHINGTON,DC 20003		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	25,000
STATE LEADERSHIP PROJECT 1101 HAYNES STREET SUITE 205 RALEIGH,NC 27602		PC	CIVIC ENGAGEMENT	50,000
STUDENT ORGANIZING INC 294 WASHINGTON STREET 500 BOSTON,MA 02109		PC	CIVIC ENGAGEMENT	50,000
THE ABRAHAM INITIATIVES (NORTH AMERICA) 1460 BROADWAY NEW YORK,NY 10036		PC	SHARED SOCIETY IN ISRAEL	25,000
THRIVE DC 1525 NEWTON STREET NW SUITE G-1 WASHINGTON,DC 20010		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	15,000
UNION FOR REFORM JUDAISM 633 3RD AVE FL 7 NEW YORK,NY 10017		PC	JEWISH PROGRAMS	10,000
UNIVERSITY OF MARYLAND COLLEGE PARK FOUNDATION 4603 CALVERT RD COLLEGE PARK,MD 20740		PC	JEWISH PROGRAMS	2,500
VIRGINIA ORGANIZING INC 703 CONCORD AVE CHARLOTTESVILLE,VA 22903		PC	CIVIC ENGAGEMENT	50,000
WASHINGTON INTERFAITH NETWORK 1226 VERMONT AVENUE NW WASHINGTON,DC 20005		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	40,000
WASHINGTON LEGAL CLINIC FOR THE HOMELESS 1200 U STREET NW 3RD FLOOR WASHINGTON,DC 20009		PC	SOCIAL JUSTICE & CIVIC AFFAIRS	50,000
Total				5,378,200
b Approved for future payment				
Total				

Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

- 1 Program service revenue:
a
b
c
d
e
f
g Fees and contracts from government agencies
2 Membership dues and assessments
3 Interest on savings and temporary cash investments
4 Dividends and interest from securities
5 Net rental income or (loss) from real estate:
a Debt-financed property.
b Not debt-financed property.
6 Net rental income or (loss) from personal property
7 Other investment income
8 Gain or (loss) from sales of assets other than inventory
9 Net income or (loss) from special events:
10 Gross profit or (loss) from sales of inventory
11 Other revenue: a
b
c
d
e

Table with 5 columns: (a) Business code, (b) Amount, (c) Exclusion code, (d) Amount, (e) Related or exempt function income. Includes rows for various income categories and a total row at the bottom.

Part XV-B Relationship of Activities to the Accomplishment of Exempt Purposes

Table with 2 columns: Line No., Explain below how each activity for which income is reported in column (e) of Part XV-A contributed importantly to the accomplishment of the foundation's exempt purposes.

Additional Data

Return to Form

Software ID:

Software Version:

Form 990PF - Special Condition Description:

Special Condition Description

Schedule B

Schedule of Contributors

OMB No. 1545-0047

(Form 990)
Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990, 990-EZ, or 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

2023

Name of the organization NAOMI AND NEHEMIAH COHEN FOUNDATION	Employer identification number 20-1135004
---	--

Organization type (check one):

Filers of:

Section:

- Form 990 or 990-EZ
 - 501(c)() (enter number) organization
 - 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
 - 527 political organization
- Form 990-PF
 - 501(c)(3) exempt private foundation
 - 4947(a)(1) nonexempt charitable trust treated as a private foundation
 - 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
NAOMI AND NEHEMIAH COHEN FOUNDATION

Employer identification number
20-1135004

Part I
Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	STUART BROWN PO BOX 30100 BETHESDA, MD 20824	\$ 10,000	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization
 NAOMI AND NEHEMIAH COHEN FOUNDATION

Employer identification number
 20-1135004

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____

Name of organization
 NAOMI AND NEHEMIAH COHEN FOUNDATION

Employer identification number
 20-1135004

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	

Additional Data

Return to Form

Software ID:

Software Version:

TY 2023 IRS 990 e-File Render

Name: NAOMI AND NEHEMIAH COHEN FOUNDATION

EIN: 20-1135004

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	104,572	22,554		82,018

TY 2023 IRS 990 e-File Render**Name:** NAOMI AND NEHEMIAH COHEN FOUNDATION**EIN:** 20-1135004

Name of Stock	End of Year Book Value	End of Year Fair Market Value
ABBVIE INC	105,999	105,999
ACCENTURE PLC-CL A	381,439	381,439
ADVANCED MICRO DEVICES	73,705	73,705
ALIBABA GROUP HOLDING-SP ADR	77,510	77,510
AMAZON .COM	303,880	303,880
APPLE INC	2,310,360	2,310,360
APPLIED MATERIALS INC	648,280	648,280
ARTISAN INTL VAL	2,538,525	2,538,525
BOEING CO/THE	130,330	130,330
BRISTOL-MYERS SQUIBB CO	118,013	118,013
COMCAST CORP-CLASS A	291,032	291,032
CONOCOPHILLIPS	232,604	232,604
CROWDSTRIKE HOLDINGS INC - A	306,384	306,384
DEERE & CO	94,769	94,769
EBAY INC	87,240	87,240
EXXON MOBIL CORP	98,430	98,430
FIDELITY 500 INDEX FUND	2,504,828	2,504,828
FREEMPORT-MCMORAN INC	212,850	212,850
GLENCORE PLC ISIN JE00B4T3BW64 SEDOL B4T3BW6	90,275	90,275
HCA HEALTHCARE	141,295	141,295
HOME DEPOT INC	282,785	282,785
INTERCONTINENTAL EXCHANGE IN	278,950	278,950
INTL BUSINESS MACHINES CORP	245,325	245,325
INTUITE INC	343,767	343,767
JMP US LARGE CAP CORE PLUS	6,446,600	6,446,600
JPMORGAN CHASE & CO	1,000,691	1,000,691
KENVUE INC	263,592	263,592
LAM RESEARCH CORP	271,791	271,791
MARSH & MCLENNAN COS	216,375	216,375
MASTERCARD INC - A	340,355	340,355
MATTHEWS PACIFIC TIGER-INST	1,574,308	1,574,308
MCDONALD'S CORP	345,434	345,434
MCDONALD'S CORP	593,020	593,020
MERCK & CO. INC.	272,550	272,550
MFS INTL INTRINSIC VALUE-R6	4,750,954	4,750,954
MICROSOFT CORP	693,418	693,418
MORGAN STANLEY	317,516	317,516
NEXTERA ENERGY INC	299,813	299,813
NIKE INC -CL B	230,385	230,385
NXP SEMICONDUCTORS NV	269,185	269,185
PEPSICO INC	276,160	276,160
PHILIP MORRIS INTERNATIONAL	262,577	262,577
PALANTIR TECHNOLOGIES INC.	81,152	81,152

Name of Stock	End of Year Book Value	End of Year Fair Market Value
ROCHE HOLDINGS LTD-SPONS ADR	108,690	108,690
ROCKWELL AUTOMATION INC	197,155	197,155
S&P GLOBAL INC.	128,191	128,191
SHERWIN-WILLIAMS CO/THE	264,179	264,179
STRYKER CORP	265,621	265,621
TEXAS INSTRUMENTS INC	330,181	330,181
TRACTOR SUPPLY CO	161,273	161,273
UBER TECHNOLOGIES INC	123,140	123,140
UNION PACIFIC CORP	183,478	183,478
UNITEDHEALTH GROUP INC	559,111	559,111
VANGUARD FTSE EMERGING MARKET	1,577,870	1,577,870
VANGUARD MID-CAP ETF	4,781,915	4,781,915
WASATCH SMALL CAP GROW-INV	2,556,801	2,556,801

TY 2023 IRS 990 e-File Render

Name: NAOMI AND NEHEMIAH COHEN FOUNDATION

EIN: 20-1135004

**US Government Securities - End of
Year Book Value:**

7,746,736

**US Government Securities - End of
Year Fair Market Value:**

7,746,736

**State & Local Government
Securities - End of Year Book
Value:**

0

**State & Local Government
Securities - End of Year Fair
Market Value:**

0

TY 2023 IRS 990 e-File Render
Name: NAOMI AND NEHEMIAH COHEN FOUNDATION

EIN: 20-1135004

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
AP EUROPE VII (APAX) PRIVATE INVESTORS OFFSHORE LP COMMITMENT EXPRESSED IN E	FMV	12,072	12,072
BW PRIVATE INVESTORS OFFSHORE, LTD. CLASS A - LEAD SERIES 01-18	FMV	4,267,141	4,267,141
CAP IV PRIVATE INVESTORS OFFSHORE, L.P. - CLASS A	FMV	1,024,768	1,024,768
CAP V PRIVATE INVESTORS OFFSHORE, L.P. - CLASS A	FMV	1,670,518	1,670,518
CEOF-C	FMV	2,285	2,285
COATUE GROWTH FUND IV PRIVATE INVESTORS OFFSHORE, L.P. - CLASS A	FMV	1,588,708	1,588,708
COATUE OFFSHORE FUND, LTD. CLASS A SUB CLASS D TRANCHE 4 - LEAD SERIES	FMV	6,955,857	6,955,857
COMMONFUND CAPITAL ENVIRONMENTAL SUSTAINABLE PARTNER 2020	FMV	1,421,051	1,421,051
COMMONFUND CAPITAL GLOBAL PRIVATE EQUITY PARTNERS II	FMV	2,246,986	2,246,986
COMMONFUND CAPITAL GLOBAL PRIVATE EQUITY PARTNERS IV	FMV	273,302	273,302
COMMONFUND CAPITAL SECONDARY 2015	FMV	385,013	385,013
COMMONFUND CAPITAL SECONDARY PARTNERS II	FMV	1,812,837	1,812,837
COMMONFUND CAPITAL SECONDARY PARTNERS III	FMV	1,650,833	1,650,833
COMMONFUND CAPITAL SECONDARY PARTNERS IV	FMV	440,686	440,686
COMMONFUND GLOBAL PRIVATE EQUITY III	FMV	1,735,969	1,735,969
D PARTNERS II	FMV	44,377	44,377
D PARTNERS II ANNEX FUND	FMV	15,666	15,666
GIF IV PRIVATE INVESTORS OFFSHORE LP CLASS A	FMV	87,706	87,706
ISRAEL LEGACY PARTNERS	FMV	1,180,427	1,180,427
JPM 100% US TREASURY	FMV	4,322,079	4,322,079
KKR 2006 PRIVATE INVESTORS OFFSHORE, L.P. (OFFSHORE)	FMV	1,545	1,545
KKR NORTH AMERICA XI PRIVATE INVESTORS OFFSHORE CLASS A	FMV	756,070	756,070
PEG CHINA PRIVATE INVESTORS OFFSHORE L.P. CLASS A	FMV	249,204	249,204
RS GLOBAL ENERGY AND POWER PRIVATE INVESTORS OFFSHORE VI, L.P.	FMV	734,020	734,020
V PARTNERS III	FMV	327,143	327,143
VIOLA CREDIT 5	FMV	8,396	8,396
VIOLA OPPORTUNITY I	FMV	581,070	581,070
VIOLA PARTNERS FUND 4 2013	FMV	1,129,938	1,129,938
VIOLA PARTNERS FUND 5	FMV	878,917	878,917
VIRTUS CONVERTIBLE FUND	FMV	2,423,112	2,423,112
WARBURG PINCUS XII PRIVATE INVESTORS OFFSHORE, L.P.	FMV	1,690,896	1,690,896

TY 2023 IRS 990 e-File Render

Name: NAOMI AND NEHEMIAH COHEN FOUNDATION

EIN: 20-1135004

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
SECURITY DEPOSIT-RENT	5,120	5,120	5,120

TY 2023 IRS 990 e-File Render**Name:** NAOMI AND NEHEMIAH COHEN FOUNDATION**EIN:** 20-1135004

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL FEES	5,564	0		5,564
OFFICE EXPENSES	3,911	0		3,735
INSURANCE	16,687	0		16,687
TELEPHONE	4,026	0		4,026
MEMBERSHIP DUES	3,815	0		3,815
POSTAGE	1,333	0		1,333
SUBSCRIPTIONS	3,714	0		3,714
MARKETING	2,775	0		2,775
PARTNERSHIP INVESTMENTS K-1 OTHER LOSS-UBI	0	11,956		0

TY 2023 IRS 990 e-File Render

Name: NAOMI AND NEHEMIAH COHEN FOUNDATION

EIN: 20-1135004

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
OFFSHORE ACCOUNTS INCOME: JP MORGAN	1,550,455	1,550,455	1,550,455
PARTNERSHIP INVESTMENT K-1 OTHER INCOME	7,662	0	7,662
EASTGATE TRUST INVESTMENT	6,065	6,065	6,065

TY 2023 IRS 990 e-File Render

Name: NAOMI AND NEHEMIAH COHEN FOUNDATION

EIN: 20-1135004

Description	Amount
UNREALIZED GAIN ON INVESTMENTS	5,582,321

TY 2023 IRS 990 e-File Render

Name: NAOMI AND NEHEMIAH COHEN FOUNDATION

EIN: 20-1135004

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
GRANTS MANAGEMENT	36,000	0		36,000
INVESTMENT FEES	113,697	113,697		0
PARTNERSHIP INVESTMENT K-1	421,981	346,595		0

TY 2023 IRS 990 e-File Render

Name: NAOMI AND NEHEMIAH COHEN FOUNDATION

EIN: 20-1135004

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL EXCISE TAX	95,000	0		0
PARTNERSHIP INVESTMENT K-1 FOREIGN TAXES PAID	2,924	0		0